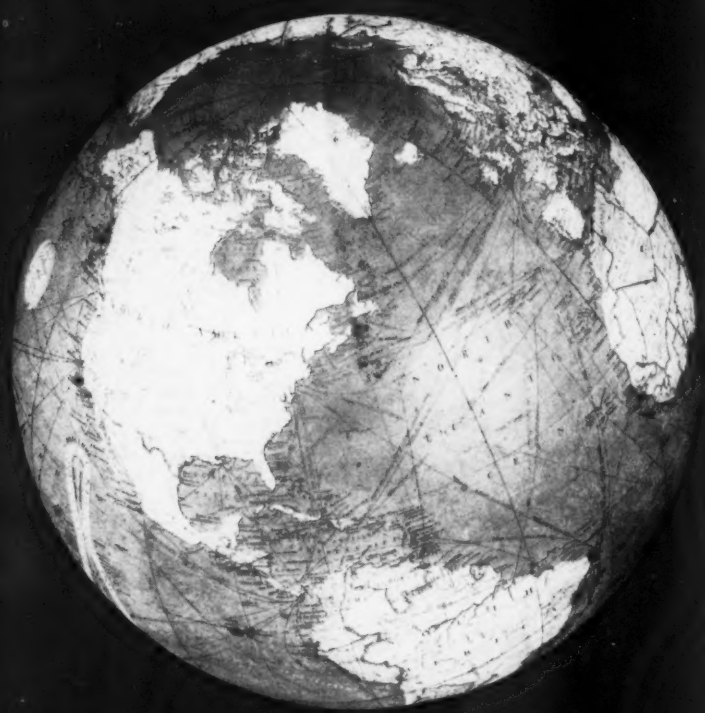


VOL. 41 SUPPLEMENT NO. 1 1966



LYBRAND JOURNAL

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LYBRAND JOURNAL

Foreword

We are pleased to announce the merger of the practice of the distinguished firm of Skinner & Hammond with that of our own, effective October 1, 1960.

Skinner & Hammond has been in practice since 1923. Its development parallels in many ways the history of our own West Coast offices, particularly in the insistence upon the importance of continuously high quality of service to clients. The histories of the two original partners also disclose old and close ties with our own Firm. The early public accounting experience of both Mr. Skinner and Mr. Hammond was obtained as a member of the staff of Klink, Bean and Company which was merged with our practice in 1924 and was a significant factor in the establishment of our San Francisco and Los Angeles Offices. Mr. Hammond also obtained some of his early tax experience in our New York Office. We have enjoyed a warm and close association with these men and with their firm since those early days.

We are happy to welcome into partnership all of the partners of Skinner & Hammond who will continue to practice at the office locations shown.

At San Francisco:

JAMES E. HAMMOND
DAVID H. BRODIE
CALVIN H. NELSON
JAMES L. JOHNSON
DONALD J. ATWATER
MICHAEL P. FERRO
C. E. OLSON
L. ROBERT VAN GEEFFEN

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At Los Angeles:

MILTON J. HOFFMAN

At Seattle:

RUSSEL A. PEARSON

HARRY W. VERHOEF

We also take great pleasure in announcing the admission as partners, effective October 1, 1960, of David A. Biasotti, Joseph J. Hyde, and C. J. McDowell, Jr., all of our San Francisco staff and all of whom will continue in San Francisco.

The Firm also announces at this time the establishment of an office in Phoenix, Arizona, on October 1, 1960. This office will be under the leadership of Carl D. Tisor, who will be admitted to partnership October 1, 1960.

A brief history of the firm of Skinner & Hammond and biographies of the new partners appear in the following pages of this Supplement.

The progress of the Firm will always depend upon the ability and character of the people who are in the Firm and who represent the Firm in all of its undertakings. The admission of the new partners, the addition of the organization of Skinner & Hammond and the opening of the Phoenix Office will materially add to the Firm's capacity to serve clients with interests on the West Coast and in the growing Southwest.

On behalf of all of our partners and our entire organization, we extend a most sincere welcome to the new partners and to the organization of Skinner & Hammond and to Mr. Tisor's staff.

A. R. JENNINGS

History of Skinner & Hammond

On October 1, 1923, Thomas D. Skinner and James E. Hammond joined with two accounting friends, Benjamin F. Garrett and A. Frank Harrison, to form the public accounting firm of Garrett, Harrison, Skinner & Hammond, with offices in San Francisco. Two years later Messrs. Garrett and Harrison withdrew; the firm was reorganized as Skinner & Hammond and practiced under this name until its merger, effective October 1, 1960, with Lybrand, Ross Bros. & Montgomery.

Thomas D. Skinner was born and educated in Scotland. As a young man he emigrated to the Hawaiian Islands where he worked for a number of years as a bookkeeper and accountant. In 1916 he moved to San Francisco and joined the staff of Klink, Bean & Company, the California correspondent of Lybrand, Ross Bros. & Montgomery. There he met early in 1919 a young man twelve years his junior by the name of James E. Hammond who had just gotten out of the U. S. Naval Reserve service. This young man was assigned as his junior accountant on an audit in San Jose, California. At the end of the first week these two men decided to go into public accounting practice together at some future date. This ambition was fulfilled when in 1923 they were the prime movers in forming the firm of Garrett, Harrison, Skinner & Hammond. In the interim between 1919 and 1923 both had obtained their C.P.A. certificates and Mr. Hammond had spent several months during the winter of 1922-23 on the staff of Lybrand, Ross Bros. & Montgomery in New York City. While there he served as an assistant to Robert Buchanan and Hamilton Howard on the tax staff of the Firm.

Neither Mr. Skinner nor Mr. Hammond had connections which they thought could be depended upon to influence much business in their direction. Facing this situation and without too much capital they decided that their only hope of success was to do each piece of work as carefully and as competently as possible and as

though their very lives depended upon it. Thus, at the outset they set the high standards of work and performance which have continued to be characteristic of the firm.

The early progress of the firm was somewhat slow and, as Mr. Hammond recalls, for the first year in business each partner had a cash net income of only about \$200. However, in the late twenties the reports of the firm gained favorable attention from several of the California banks and its financial progress was more rapid thereafter.

In the firm of Skinner & Hammond, Mr. Skinner took care of the auditing work since most of his experience had been in that field, and Mr. Hammond took charge of the tax work since most of his experience with Klink, Bean & Company and Lybrand, Ross Bros. & Montgomery had been in that area. This led to Mr. Hammond becoming the inside man in charge of the office and all review work.

In 1942 the firm had grown to the point where more partners were required to supervise the work and David H. Brodie and Calvin H. Nelson were admitted to the firm. They both had been on the staff some seven or eight years and had amply demonstrated their technical ability and professional judgment. The growth of the firm continued and ten years later, in 1952, four additional partners were admitted to the firm. Like Messrs. Brodie and Nelson, the four new partners, Donald J. Atwater, Michael P. Ferro, James L. Johnson, and C. E. Olson, had received most, if not all, of their public accounting experience on the staff of Skinner & Hammond and had well demonstrated their competence.

Thomas D. Skinner passed away in 1954. His death brought to a close nearly thirty-two years of partnership association with James E. Hammond, during the entire period of which they had enjoyed the most unusual mutual confidence, esteem and harmony. Mr. Skinner's death left Mr. Hammond as the senior member of the firm.

History of Skinner & Hammond

In 1955 Walter J. Felix, who had been in charge of the Tax Department since his admission to the firm in 1949, passed away. Mr. L. Robert Van Geffen, then a member of the tax staff, was appointed Manager of the Tax Department and on October 1, 1957, was admitted to the firm.

In 1955 the practice of the firm seemed to warrant, in the judgment of the partners, the opening of an office in Southern California and another in the Northwest, in both of which areas existing clients of the firm had branches of some consequence. In 1958 the practice of Milton J. Hoffman in Los Angeles was merged with that of Skinner & Hammond and Mr. Hoffman became a partner in charge of the Los Angeles office. In 1959, the Seattle firm of Pearson and Verhoef merged with Skinner & Hammond and Russel A. Pearson and Harry W. Verhoef became partners in the Seattle office. Pearson and Verhoef had been the correspondents of Skinner & Hammond in the Northwest for many years before the merger.

All of the surviving partners of Skinner & Hammond have been admitted to partnership, effective October 1, 1960, in Lybrand, Ross Bros. & Montgomery and will continue to practice at the office locations listed in the Foreword.

The New Partners



JAMES E. HAMMOND

JAMES E. HAMMOND

James E. Hammond was born in Bradford, Illinois, November 2, 1895, and received his elementary education in that State. He attended high school at Turlock, California, and after attending business college and working for several years as a bookkeeper, he entered the University of California at Berkeley with the intention of becoming a lawyer. His education there was interrupted by World War I; he enlisted in the Navy as a seaman and was later commissioned as an Ensign.

In the spring of 1919, directly after his release from active duty with the U. S. Navy, Mr. Hammond was offered a position on the staff of Klink, Bean & Company, public accountants in San Francisco, and the California correspondents of Lybrand, Ross Bros. & Montgomery. On the advice of the Dean of Law at the University of California, Mr. Hammond accepted this position, the Dean advising that in his judgment public accounting was a coming profession and offered a real opportunity.

Mr. Hammond received his C.P.A. certificate from the State of California in 1922 and feeling that it would be advantageous to obtain some experience in the East, went to New York City where he worked on the staff of the New York Office of Lybrand, Ross Bros. & Montgomery for several months during the winter of 1922-23. On October 1, 1923, Mr. Hammond and Mr. Thomas D. Skinner joined with two accounting friends, Benjamin F. Garrett and A. Frank Harrison, to form the public accounting firm of Garrett, Harrison, Skinner & Hammond, with offices in San Francisco. Two years later Messrs. Garrett and Harrison withdrew and the firm became Skinner & Hammond.

Mr. Hammond is a member of The California Society of C.P.A.s, the American Institute of C.P.A.s, the American Accounting Association and the National Association of Accountants.

He has served as President of The California Society of C.P.A.s and of the San Francisco Chapter of that organization. He is also a Past President of the San Francisco Chapter of the National Association of Accountants and served for six years (four years as President) on the California State Board of Accountancy. He has served as Vice President of the American Institute of C.P.A.s and on many of its committees. He is the author of Chapter 14 of the C.P.A. Handbook and is presently a member of the Committee on Professional Ethics and of the Accounting Principles Board.

Mr. Hammond has also been interested in social service and education. He served as President of the Young Men's Christian Association of San Francisco for three years and has been Chairman of the Board of Trustees of Golden Gate College for the last two years.

Mr. Hammond is a Presbyterian, a Mason and a Rotarian. He is also a member of the San Francisco Commercial Club, Bohemian Club, and the Peninsula Golf & Country Club in San Mateo.

Mr. and Mrs. Hammond live in San Mateo.



DAVID H. BRODIE

DAVID H. BRODIE

David H. Brodie was born in Dundee, Scotland, May 20, 1910. He emigrated to the United States with his parents in 1921 and completed his elementary and high school education in San Francisco. He subsequently attended City College of New York and received the B.C.S. degree from Golden Gate College of San Francisco.

Mr. Brodie joined the staff of Skinner & Hammond in 1935, received his C.P.A. certificate from the State of California in 1942, and became a general partner of the firm during that year. He also holds a certificate from the State of Washington. He is a member of the American Institute of C.P.A.s and the California Society of C.P.A.s and has served these organizations in various capacities. He recently completed a three-year term as a member of the Institute's Council and is now serving as a member of the Trial Board.

Mr. Brodie has served as a Vice-President of The California Society of C.P.A.s and as President of the San Francisco Chapter. He is active in committee work in the field of governmental accounting and as a member of the San Francisco Chapter Committee on Professional Ethics.

He is also active in the Young Men's Christian Association and is presently Chairman of the Board of Managers of the San Francisco Central Branch. He is a member of the Press and Union League Club of San Francisco, the B.P.O.E. of Palo Alto and the Presbyterian Church of Menlo Park.

Mr. and Mrs. Brodie and their two children live in Menlo Park.



CALVIN H. NELSON

CALVIN H. NELSON

Calvin H. Nelson was born in San Francisco, California, on May 9, 1908. He attended the local schools of San Mateo and the College of San Mateo and received his accounting education at business school and extension courses at the University of California.

Mr. Nelson joined the staff of Skinner & Hammond in 1936 and became a general partner of the firm in 1942. He is a certified public accountant in the States of California and Washington.

He is a member of the American Institute of C.P.A.s, The California Society of C.P.A.s, and the National Association of Accountants. He is a past director of The California Society of C.P.A.s and past president of the San Francisco Chapter of The California Society of C.P.A.s.

Mr. Nelson is a Mason, belongs to the California Golf Club, and attends the St. Matthews Episcopal Church in San Mateo. He and his wife and two sons live in Hillsborough.



JAMES L. JOHNSON

JAMES L. JOHNSON

James L. Johnson was born in Charles City, Iowa, on March 27, 1911. In 1924, his family moved to Pomona, California, where he attended the local schools through the junior college level. He continued his education in San Francisco at evening sessions at the University of San Francisco and earned the B.C.S. degree from Golden Gate College. He is a C.P.A. in the States of California and Washington, a member of The California Society of C.P.A.s and the American Institute of C.P.A.s.

Mr. Johnson joined the staff of Skinner & Hammond on October 1, 1933. On April 1, 1942 he was commissioned in the United States Naval Reserve and served until 1946. After separation from the Service he rejoined the staff of Skinner & Hammond and became a general partner in 1952.

Mr. Johnson is a member of the Presbyterian Church and the Los Altos Golf and Country Club. He is also a member of the Exchange Club of San Francisco and has served as President and as a District Governor of The Exchange Clubs of California.

Mr. and Mrs. Johnson and their three children live in Menlo Park.



DONALD J. ATWATER

DONALD J. ATWATER

Donald J. Atwater was born October 21, 1915, in East Orange, New Jersey. His family moved to Yakima, Washington, in 1919, where he attended the public schools of that community and Yakima Valley Jr. College. He worked as an assistant auditor of Marine Bancorporation, Seattle, and as a Special Agent of the Federal Bureau of Investigation, prior to joining the staff of Skinner & Hammond in February of 1947. He became a partner of Skinner & Hammond in 1952.

Mr. Atwater is a certified public accountant of the State of Washington (1941) and California (1948). He is a member of the American Institute of C.P.A.s, The California Society of C.P.A.s and the National Association of Accountants. He has served on various committees of the San Francisco Chapter of the California Society of C.P.A.s and is now serving his second year as member of the Committee on Bank Auditing of the American Institute of C.P.A.s.

Mr. and Mrs. Atwater live in San Francisco.



MICHAEL P. FERRO

MICHAEL P. FERRO

Michael P. Ferro was born in San Francisco, California, on October 7, 1915. He attended elementary school in San Francisco, high school at the San Rafael Military Academy, and Stanford University. He received the A.B. degree, with an economics major, in 1937 and the M.B.A. degree in 1939. He was active in various capacities in his family's baking business in San Francisco until the outbreak of World War II, when he enlisted in the U. S. Navy and was subsequently commissioned and assigned to duty as a gunnery officer aboard merchant vessels. In that capacity he saw duty in all theatres of the war and emerged as a Lieutenant (Senior Grade).

In October, 1945, Mr. Ferro joined the staff of the San Francisco Office of Lybrand, Ross Bros. & Montgomery. He left the firm in August, 1946, to take care of family business and in January, 1947, he joined the staff of Skinner & Hammond. In 1949 he left public accounting to serve for a short time as general auditor of the Kaiser Steel Corporation. He decided that public accounting was his first love, returned to Skinner & Hammond and became a partner on October 1, 1952.

Mr. Ferro is a member of the American Institute of C.P.A.s and of The California Society of C.P.A.s. He has served on various committees of these organizations.

Mr. and Mrs. Ferro and their two children live in San Francisco.



C. E. OLSON

C. E. OLSON

C. E. (Clare) Olson was born in Canada on October 12, 1913. In 1938 he moved to Fresno, and in 1939 to San Francisco. He served in the U. S. Army during World War II.

He obtained his accounting education by correspondence and by extension courses from San Francisco colleges and entered the field of public accounting with Skinner & Hammond in 1943. He was admitted as a partner in 1952.

Mr. Olson is a member of the American Institute of C.P.A.s and The California Society of C.P.A.s. He has served on various committees of these organizations and is presently a director of the San Francisco chapter of The California Society and a member of The California Society Committee on Personnel.

Mr. and Mrs. Olson and their two children live in San Francisco.



L. ROBERT VAN GEFFEN

L. ROBERT VAN GEFFEN

L. Robert Van Geffen was born in Bay-St. Louis, Mississippi, on August 17, 1911, and lived in New Orleans until he enlisted in the U. S. Navy in 1941. He obtained his accounting education in night school at Soulé College and Loyola University of the South and by correspondence.

Mr. Van Geffen was discharged from the Navy in San Francisco on July 12, 1945, and started his career in public accounting the next day by entering the employment of a firm of C.P.A.s with offices in that city. He left that firm at the end of 1947 to join the staff of Skinner & Hammond. He was admitted to partnership in 1957 and has since been in charge of the tax department.

Mr. Van Geffen is a certified public accountant of California and is a member of the American Institute of C.P.A.s and The California Society of C.P.A.s. He has served on the Committee on Taxation of the San Francisco Chapter and is presently on the Tax Accounting Conference Committee of the State Society. He is also a Director of the San Francisco Estate Planning Council.

Mr. and Mrs. Van Geffen and their three children live in Piedmont.



MILTON J. HOFFMAN

MILTON J. HOFFMAN

Milton J. Hoffman was born in Revillo, South Dakota, on October 30, 1905. He attended the rural school and the Revillo High School, and Northern State Teachers College for three years. He also completed the equivalent of two years' work in accounting and related courses at De Paul University evening school in Chicago. He is a certified public accountant in Illinois (1939) and California (1941).

Mr. Hoffman entered public accounting work in 1937 with Allen R. Smart & Co., in Chicago and was transferred to their Seattle office in November, 1940, to Los Angeles in March, 1941, back to Seattle in June, 1945 and back to Los Angeles in June, 1946. On September 1, 1946, he left Allen R. Smart & Co. to enter into partnership with William F. Maloney of Los Angeles. This partnership was dissolved as of May 31, 1953. He practiced as principal until July 1, 1958, at which time his practice was merged with Skinner & Hammond. He has been active in professional accounting circles and has served as President of the Los Angeles Chapter of The California Society of C.P.A.s, as Director of The California State Society, Chairman of State Society Ethics Committee (two years), Chairman of State Society Insurance Committee (four years) and on numerous other committees at State Society and chapter levels. He is currently Chairman of the Los Angeles Chapter Committee on Cooperation with Credit Grantors, member of the State Society Insurance Committee, member of 1961 Annual State Society Technical Program Committee, and Trustee for the State Society major medical insurance program.

Mr. Hoffman is a member of Council of the American Institute of C.P.A.s, is serving on the Institute's By-Laws and Resolutions Committee, is Southern California Chairman of Council members' activities this year and is to be California State Chairman of Council activities for 1961. He also is a member of the National Association of Accountants, the Town Hall, the Los Angeles Athletic Club and the Corpus Christi Catholic Church of Pacific Palisades. He is a member of the Knights of Columbus, Alhambra, and Serra International and has been officer and Trustee of each in the local chapters.

Mr. and Mrs. Hoffman live in Pacific Palisades.



RUSSEL A. PEARSON

RUSSEL A. PEARSON

Russel A. Pearson was born in Lafayette, Oregon, May 16, 1900. He graduated from Washington High School in Portland, and from Stanford University in 1922, with the degree of Bachelor of Arts in Chemistry. He worked in chemical engineering with Pan American Petroleum & Transport Co. and Portland Gas & Coke Co. until 1925, at which time he became assistant manager of the Colon Branch of the Panama Colon Gas Co. in Colon, Republic of Panama. In 1927, this company was sold to Electric Bond & Share Co., and Mr. Pearson left to become a junior accountant with Westman Bros., C.P.A.s with offices in Panama City. In 1928, he became a partner of that firm and opened the Colon Branch which he managed until 1936, when he returned to the United States as controller of Vultee Aircraft, Inc. Subsequently he left this company and was associated with the General Accounting Department of Lockheed Aircraft Corporation, leaving there in 1943 to accept a position as Assistant to the Treasurer of Boeing Airplane Co. In 1945, Mr. Pearson purchased the practice of Herbert F. Lofquist, in Seattle and in 1950 he formed a partnership with Harry W. Verhoef, formerly a manager with Price Waterhouse & Co. In 1959, the firm of Pearson and Verhoef merged with Skinner & Hammond.

Mr. Pearson has been active in the affairs of the State Society and of the Institute. He was President in 1949 of the Seattle Chapter and President in 1955 of the State Society. For the past two years he has been a member of the Committee on Federal Taxation of the American Institute of C.P.A.s. He also served as a member of a fact-finding board relating to the Seattle transit system and was appointed in 1959 to the Transit Commission for a term of six years.

Mr. Pearson is a member of the Rainier Club, of the board of directors of the Anti-Tuberculosis League of King County and for many years was a member of the Executive Board of Chief Seattle Council, Boy Scouts of America in Seattle. He is also a member of the official board and auditor of the First Methodist Church in Seattle.

Mr. and Mrs. Pearson live in Seattle.



HARRY W. VERHOEF

HARRY W. VERHOEF

Harry W. Verhoef was born on February 6, 1908, in Fernie, B. C. He attended grade and high schools in Canada and came to Seattle in November 1925. He attended business college in Seattle and was employed in a wholesale hardware business until 1935. He studied accounting at night school and became a C.P.A. in the State of Washington in May of 1935.

Mr. Verhoef joined the staff of Price Waterhouse & Co., in 1935, and remained with that firm until August 31, 1950, serving as assistant manager of the Seattle office from 1944 to 1950. On September 1, 1950, he joined with Russel A. Pearson to form the partnership of Pearson and Verhoef; this partnership was merged with Skinner & Hammond on March 1, 1959. He is a member of the Washington Society of C.P.A.s and of the American Institute of C.P.A.s. He has served as President of the Seattle Chapter, and as Secretary-Treasurer, Vice-President and President of the Washington Society. He has also served on the Membership Committee, on the Membership Policy Committee, and on the Nominating Committee of the American Institute of C.P.A.s and presently is a member of the Committee on Profession Statistics.

Mr. and Mrs. Verhoef live in Bellevue.



DAVID A. BIASOTTI

DAVID A. BIASOTTI

David A. Biasotti was born in San Mateo, California, on February 25, 1924. He attended the public schools in San Mateo and was graduated cum laude in 1950 from the University of Santa Clara with a B.Sc. degree. He served with the U. S. Army in Europe during World War II and joined the staff of the San Francisco Office in August 1950.

He is a certified public accountant of California and a member of the American Institute of C.P.A.s and The California Society of C.P.A.s. He has been active in the State Society and the San Francisco Chapter, and recently served on the Committee on Admissions and the Committee on Educational Standards and Student Relations.

Mr. and Mrs. Biasotti and their son live in Redwood City.



JOSEPH J. HYDE

JOSEPH J. HYDE

Joseph J. Hyde was born in Phoenix, Arizona, on December 3, 1918. He attended Phoenix Junior College and then the University of Arizona, graduating in 1940 with a B.S. degree. Shortly after graduation he entered the employment of the Lockheed Aircraft Corporation and remained with the corporation until he entered the U. S. Army in July 1944. After his discharge in June 1946, he joined the staff of the Los Angeles Office. He was transferred to the San Francisco Office as Tax Manager in September 1957.

He is a certified public accountant of California and a member of the American Institute of C.P.A.s and The California Society of C.P.A.s. He has been a member of the Committee on Taxation and is Co-Chairman this year of the Annual Tax Accounting Conference of The California Society.

Mr. and Mrs. Hyde and their two sons live in Los Altos.



C. J. McDOWELL, JR.

C. J. McDOWELL, JR.

C. J. McDowell, Jr. was born in San Francisco on June 4, 1922. He attended San Francisco public schools, San Francisco Junior College, and then the University of California, graduating in 1945 with a B.S. degree. He joined the staff of the San Francisco Office shortly after graduation.

He is a certified public accountant of California and is a member of the American Institute of C.P.A.s and The California Society of C.P.A.s. He has been Chairman of the Chapter Committee on Governmental Accounting and Auditing of The California Society for the past two years and is Attendance Director of the Peninsula-San Jose Chapter of the National Association of Accountants.

Mrs. McDowell is also a C.P.A. Three years ago she was a junior on an engagement in Alaska. Mr. McDowell was the Manager and he reports that it is the only case on record where the Manager counted inventory in 20 degrees below zero weather while the Junior stayed inside where it was warm.

Mr. and Mrs. McDowell and their three children live in Menlo Park.



CARL D. TISOR

CARL D. TISOR

Carl D. Tisor was born in Miles City, Montana, on December 9, 1910. He attended public schools in Indiana and Arizona and graduated from the University of Arizona with a B.S. degree in 1933. After a number of years in private accounting in Arizona and Texas, he entered public accounting in Phoenix with the firm of Smith & Bobbitt. Subsequently, he formed a partnership with G. Wesley Johnson and this firm merged, in 1943, with H. T. Cuthbert. The re-organized firm practiced under the name of Cuthbert, Johnson & Tisor until 1950, when Mr. Tisor established his own practice.

Mr. Tisor has been active in the State Society of Arizona, including membership or chairman of the committees of by-laws, state legislation, ethics, taxation, cooperation with credit grantors, public information and nominations. He served as President, 1951-1952, and was Chairman of the legislative committee which prepared and secured enactment of the present accountancy law in 1956. He was appointed to the State Board of Accountancy for a five-year term, beginning in 1952, and served as Secretary for two years, Vice President for one year and President in 1957. During his tenure the first code of ethics was adopted, the Board first participated in the activities of the Association of C.P.A. Examiners and the present regulatory law became effective. He has been a member of the Association of C.P.A. Examiners since 1952 and has served on several committees of the Association, including the committees on reciprocity and inter-state practice.

Mr. Tisor has participated in the Mountain States Conference of C.P.A.s since 1949. He was an elected Council Member from Arizona for six years and was General Chairman of the Conference held in Phoenix in April of this year. He has also been active in the American Institute of C.P.A.s and has served on committees on membership, state legislation and coordination between states and national organizations. He is a member of the Committee on Professional Ethics, the Advisory Committee on Professional Development and is concluding a third year as an elective member of Council.

In addition to professional activities, he is a member of the Board of Directors, and Treasurer, of the Phoenix Little Theatre, a member of the Finance Committee of the Kiwanis Club and of the Board of Trustees of the Central Methodist Church of Phoenix. He is an active alumnus of the University of Arizona and was presented this year with an award of merit by the University for his outstanding service to the profession.

Mr. and Mrs. Tisor live in Phoenix.

